

# MAINE STATE LEGISLATURE

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ONE HUNDRED AND THIRD LEGISLATURE

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Legislative Document

No. 535

H. P. 388

House of Representatives, February 1, 1967

Referred to Committee on Taxation. Sent up for concurrence and ordered printed.

BERTHA W. JOHNSON, Clerk

Presented by Mr. Ross of Bath.

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STATE OF MAINE

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IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
SIXTY-SEVEN

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**AN ACT Relating to Sales Tax Exemption for Community Mental Health  
Facilities.**

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Be it enacted by the People of the State of Maine, as follows:

**R. S., T. 36, § 1760, sub-§ 28, additional.** Section 1760 of Title 36 of the Revised Statutes, as amended by chapter 257 of the public laws of 1965, is further amended by adding a new subsection 28, to read as follows:

**28. Community mental health facilities. Sales to community mental health facilities receiving support under the Federal Community Mental Health Centers Act, P. L. 88-164, P. L. 89-105, or from the Department of Mental Health and Corrections under Title 34, chapter 183.**

STATEMENT OF FACTS

Hospitals, schools and other service facilities are exempt from state sales tax. Mental health clinics are not exempt unless they are part of hospitals; some are not. These facilities are health facilities but are not covered under the existing sales tax exemptions. There will be no loss of revenue.